



**A visit to the Clark County  
Auditor's Office  
With  
George Soddors  
Clark County Auditor**

### GENERAL ACCOUNTING

- Administration and Distribution of Tax Revenues
- Accounting for all County Offices
- Administration of County payroll

The County Auditor is the Chief Fiscal officer of the County. It is his responsibility to account for over 70 million dollars received each year by the County and to issue warrants (checks) in payment of all County obligations, including the distribution of tax dollars to the County itself and to its ten (10) Townships, eight (8) Villages, two (2) Cities, nine (9) School Districts, one (1) Park Board, and two (2) Library Systems as well as other County Agencies. The Auditor's General Accounting funds and maintains the official records of all receipt, distributions and fund balances.

It is the Auditors responsibility to serve as the paymaster for more than one thousand four hundred (1400) County employees.

The Auditor also distribution school foundation payments, motor vehicle license fees, gasoline taxes, estate taxes, fines, and local government funds in addition to real estate and personal property taxes.

### PERSONAL PROPERTY TAX

The county Auditor, as agent for Ohio Department of taxation, is responsible for administering the tangible Personal Property Tax Laws.

Generally speaking, anyone in business in Ohio is subject to tangible Personal Property tax on equipment, furniture, and inventory used in business.

The tangible Personal Property tax is distributed back to the local taxing districts in the same manner as real estate taxes.

Personal property is assessed from tax returns which are required to be filed. The Tax Commissioner is responsible for administering the personal property tax laws; the County Auditor serves as a deputy for Tax Commissioner in this capacity.

### REAL ESTATE ASSESSMENT

Clark County has more than 60,000 separate parcels of real property. It is the duty of the Auditor's office to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and then assessed for tax purposes. A general reappraisal is mandated by Ohio Law every six years and an update every three years. The office maintains a detailed record of the appraisal on each parcel in the County, and these records are open for public inspection.

### REAL ESTATE TAX DUPLICATE AND RATES

- Preparation of General Tax List and Duplicate
- Administration of special assessments
- Administration of Tax Refunds and Abatements

Under law, the County Auditor cannot and does not raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by vote of the people, and are computed in strict accordance with procedures required by the State Department of Tax Equalization.

Annually, the Auditor prepares the General tax list and duplicate. Your tax bill is based on the tax rate multiplied by your valuation on this duplicate. This is your proportionate share of the cost of operating your local government, including Schools, Townships, Villages, the County, etc.

Ohio law limits the amount of taxation without a vote of the people to what is known as the "10 mill limitation" (\$10.00 per \$1,000 of assessed valuation). Any additional real estate taxes for any purpose must be voted by County residents. Your "Tax rate" is an accumulation of all these levies and bond issues.

### ESTATE TAX

The County Auditor acts as an agent for auditing the lock boxes of decedents who resided in the County. The monies collected from this source are distributed by law- 36% to the state of Ohio and 64% to the taxing district (Township or Village) in which the decedent had resided or owned property.

### SPECIAL ASSESSMENTS

Special assessments are not part of your real estate tax, but are included as a separate item on the real estate tax bill. These could include such items as street paving, curbs, lighting, sidewalks and sewer or water lines. The Auditor is required by law to keep an accounting of these special assessments, to place them on the tax duplicate as a separate item, and to return the money collected to the villages, townships or County office, which levied the assessment.

### HOMESTEAD EXEMPTION AND PROPERTY TAX ROLLBACK

Property Tax Rollback and Homestead Exemptions are forms of property tax relief. Every property taxpayer receives the 10% rollback, which became law several years ago with the enactment of the State Income Tax. Senior citizens and the permanently disabled are eligible to receive Homestead Exemptions (reduction in real estate taxes) provided their annual income is \$16,500 or less. Applications are available at the Auditor's office. Manufactured homes are now also included in this Homestead Program.

The Auditor's office also administers the new 2 1/2 % Property Tax Reduction Law passed in 1979 for residential and agricultural owners.



## TRAILER TAXES

Under Ohio law, it is the responsibility of owners of house trailers (manufactured homes) to register their homes with the County Auditor for tax purposes. Annually the Auditors office assesses each manufactured home and prepares a tax duplicate. Tax bills are sent to each owner semi- annually. The House Trailer Tax is distributed back to the local taxing districts (Townships and Schools) in the same manner as real estate taxes. In the County there are three thousand two hundred twenty-one (3221) trailers on the tax duplicate.

## WEIGHTS AND MEASURES

The Auditor is the Sealer of Weights and Measures for the entire County, thus protecting the general public from the possible loss, which may occur from faulty measuring devices, such as scales and pumps. He is charged with the responsibility of insuring that all State laws relating to weights and measures are strictly enforced. One method of enforcement is to perform "spot checks" on prepackaged items to test the accuracy of the weight of the contents.

## LICENSING

The Auditor's office is the local point in the County for the insurance of licenses for dogs, kennels, vendors, cigarettes and junkyards.

Dog licenses comprise the largest number of licenses sold. The annual dog registration is a service designed to benefit the animal, its owner and the community.

Vendor's licenses authorize business to sell tangible property to the public collecting Sales Tax of which part is returned for use on the local level.

## DATA PROCESSING

The County Auditor is the Chief Administrator of the Automatic Data Processing Board. Changes in the computer system and planning must be approved by the Board to automate various county functions. Improving financial and record keeping systems of the County will improve services, reduce costs and provide County Officials with a modern management tool to better administer the business of government.

## BOARD MEMBERSHIP

**1) Budget Commission** - The Auditor is the permanent Secretary of the Budget Commission which also includes the County Treasurer and the Prosecutor. It is the responsibility of the Commission to annually review the tax budgets of all the taxing districts within the County and to determine that all tax levies are properly authorized. In addition, the Commission allocates to governments and libraries the monies for which they are eligible.

**2) Board of Revision** - The Auditor is the permanent Secretary of the Board of Revision, which also includes the County Treasurer, and the President of the Board of Commissioners. It is the responsibility of the Board of Revision to rule with original jurisdiction on property assessment rolls prior to the issuance of the real estate tax list and duplicate. Property valuation complaints are also reviewed.

**3) Records Commission** - The Auditor is a member of the Records Commission which is comprised of the County Recorder, Prosecutor, Clerk of Courts, a County Commissioner, and a Common pleas Judge. It is this Commission's responsibility to review records management programs and applications for records disposal or transfer.

**4) Automatic Data Processing Board** - The Auditor is the Chief Administrator and permanent Secretary of the Automatic Data Processing Board. Board membership also includes the County Treasurer. The Clerk of Courts, A County Commissioner, and the Recorder or a representative appointed by each. The Board of County Commission having established, by resolution, a County Automatic Data Processing Board, no County office shall purchase, lease, operate, or contact for the

## GEORGE SODDERS

County Auditor  
31 N. Limestone St.  
Springfield, Ohio 45502

Telephone Directory

## CLARK COUNTY GOVERNMENT OFFICES

AUDITOR'S OFFICE	328-2423
BOARD OF COUNTY COMMISSIONERS	328-2405
BOARD OF EDUCATION	325-7671
BOARD OF ELECTIONS	328-2491
BUREAU OF SUPPORT	328-2452
CJILD SUPPORT ENFORCEMENT	327-3626
CLARK OF COURTS	328-2458
COMMON PLEAS COURT	328-2448
COOPERATIVE EXTENSION	328-4607
HEALTH DEPARTMENT	328-2661
HUMAN SERVICES	390-7000
JAIL	328-2530
JOB TRAINING	325-7063
JUVENILE COURT	328-2626
PLANNING COMMISSION	328-2498
PROBATE COURT	328-2435
PROSECUTOR	328-2574
RECORDER'S OFFICE	328-2445
RECREATION DEPARTMENT	328-2590
SHERIFF'S DEPARTMENT	328-2548
TREASURER'S OFFICE	328-2432
UTILITIES DEPARTMENT	328-2600
VETERAN'S SERVICE	328-2482
ZONING DEPARTMENT	328-2496

Dear Taxpayer:

As County Auditor, it is my job to see that the funds of Clark County are spent legally and that the tax revenues are distributed properly.

Ohio law places more responsibility upon the County Auditor than upon any other County Official. Many of the functions performed by my office are complex and require the skills of trained public servants with

many years of experience. I am proud of my employees and the outstanding job that they do for the people of Clark County.

The major duties of each department are summarized in this brochure. Should you have any specific questions concerning the Auditor's office, or services available through this office, my staff and I will be happy to assist you.

Please do not hesitate to call or visit us personally at the A.B. Graham Building.

Sincerely,

Clark County Auditor  
George A. Soddors